

Line 52—Child Tax Credit

Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit (defined below).
- Step 2.** Make sure that for each qualifying child you either checked the box on Form 1040, line 6c, column (4), or completed Form 8901 (if the child is not your dependent).
- Step 3.** Answer the questions on this page to see if you can use the worksheet on page 44 to figure your credit or if you must use Pub. 972. If you need Pub. 972, see page 7.

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 17 at the end of 2005

AND

who...

Did not provide over half of his or her own support for 2005

AND

who...

Lived with you for more than half of 2005. If the child did not live with you for the required time, see *Exception to "time lived with you" condition* on page 21.

AND

who...

Was a U.S. citizen, U.S. national, or a resident of the United States. If the child was adopted, see *Exception to citizen test* on page 21.

Note. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption even if the adoption is not final.

Questions

Who Must Use Pub. 972



1. Is the amount on Form 1040, line 38, more than the amount shown below for your filing status?

- Married filing jointly – \$110,000
- Single, head of household, or qualifying widow(er) – \$75,000
- Married filing separately – \$55,000

☐ **No.** Continue

☐ **Yes.**

You must use Pub. 972 to figure your credit.

2. Are you claiming any of the following credits?

- Adoption credit, Form 8839 (see the instructions for Form 1040, line 53, on page 45).
- Mortgage interest credit, Form 8396 (see the instructions for Form 1040, line 54, on page 45).
- District of Columbia first-time homebuyer credit, Form 8859.

☐ **No.** Continue

☐ **Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.

3. Are you excluding income from Puerto Rico or are you filing any of the following forms?

- Form 2555 or 2555-EZ (relating to foreign earned income).
- Form 4563 (exclusion of income for residents of American Samoa).

☐ **No.** Use the worksheet on page 44 to figure your credit.

☐ **Yes.**

You must use Pub. 972 to figure your credit.



The above requirements are not the same as the requirements to be a qualifying child for the earned income credit.